



COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 437
LOS ANGELES, CALIFORNIA 90012



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE
(213) 974-2101

TELECOPIER
(213) 626-1812

June 20, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**AGREEMENT TO PURCHASE
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTY
SUPERVISORIAL DISTRICT 5 - AGREEMENT 2520
(3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Mayor to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by the California Department of Parks and Recreation (a public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

PURPOSE OF RECOMMENDED ACTION

The property described in the agreement may be sold in accordance with the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970 as indicated on Attachment "A". Exhibit "A", attached to the agreement, indicates the legal description and selling price of the parcel.

Upon approval, the enclosed agreement and copy are to be signed by the Mayor and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

Approval of this agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and limited-use parcels are identified for appropriate public purposes.

JUSTIFICATION

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties without the necessity of a public auction. The property described in this letter will be acquired by one public agency. The Agreement is with the California Department of Parks and Recreation, which intends to utilize this property for open space and resource preservation purposes.

FISCAL IMPACT/FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2005/2006 Budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "B" is a summary of the public agency's purchase. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. Moreover, we have included copies of the relevant sections of the Revenue and Taxation Code pertaining to the Chapter 8 Agreement sale for your

information. County Counsel has approved the agreement as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

Upon approval of the enclosed agreement form, the Department of the Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of this and all Chapter 8 Agreements.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mark J. Saladino" followed by a circled "for" in parentheses.

MARK J. SALADINO
Treasurer and Tax Collector

MJS:DJD

MD: lpg

E: Agree2520-06202006

Attachments

c: Assessor
Auditor-Controller
Chief Administrative Officer
County Counsel

ATTACHMENT "A"

COUNTY OF LOS ANGELES
OFFICE OF THE TREASURER AND TAX COLLECTOR
HALL OF ADMINISTRATION
325 NORTH HILL STREET
LOS ANGELES, CALIFORNIA 90012
November 17, 1970

HAROLD J. GATLY
TAX COLLECTOR

W. T. KIDWELL
DEPUTY

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

173

NOV 24 1970

Board of Supervisors
383 Hall of Administration
Los Angeles, California 90012

J. J. Montell
LEONARD J. MONTPELLI
EXECUTIVE DIRECTOR

Gentlemen:

TAX AGREEMENT SALES

RECOMMENDATION:

That the Tax Collector be directed to review all requests for agreement sales pursuant to Chapter 8 of the Revenue and Taxation Code and recommend to the Board whether such requests should be approved in whole, in part, or denied.

That the Tax Collector is further instructed to review and recommend the price to be paid for such sales which price, in the absence of special circumstances, shall not be less than the amount necessary to redeem the property pursuant to Part 7 of Division 1 of the Revenue and Taxation Code.

EXPLANATION:

This office has recently completed a review of the policies currently in use with regard to the acquisi-

Board of Supervisors - Page 2 - November 17, 1970

tion of tax deeded lands by taxing agencies under the authority of Chapter 8 of the Revenue and Taxation Code. This study showed that while present practices are in technical conformity with various statutory requirements, the \$1 per parcel price has remained constant since October 19, 1943.

It is the opinion of this office that the continuation of this nominal price is no longer in the best interest of the County and the other involved taxing agencies. The sale for a minimal fee of properties charged with sizable tax deficiencies results in substantial revenue losses to the County and other agencies.

The nominal fee can also result in requests for acquisition without adequate attention given to actual need by the requesting agency. The result is the removal of additional property from the tax base. If resold later as surplus, the proceeds accrue only to the acquiring agency.

Very truly yours,



HAROLD J. OSTLY
TREASURER & TAX COLLECTOR

HJO:cm

cc: 1 Clark of the Board
5 One for each Supervisor
1 Chief Administrative Officer
1 County Counsel
6 Communications

SUMMARY OF PUBLIC AGENCY'S PURCHASE
FIFTH SUPERVISORIAL DISTRICT

AGREEMENT NUMBER 2520

AGENCY

California Department of Parks and Recreation
Public Agency

Selling price of this parcel
shall be \$7,021.00

Public Agency intends to utilize this
property for open space and resource
preservation purposes

<u>SUPERVISORIAL DISTRICT</u>	<u>LOCATION</u>	<u>PARCEL NUMBER</u>	<u>MINIMUM BID</u>
5 th	COUNTY OF LOS ANGELES	3363-004-042	\$ 7,021.00

AGREEMENT NUMBER 2520

DEPARTMENT OF PARKS AND RECREATION

FIFTH SUPERVISORIAL DISTRICT

Application to Purchase Tax-Defaulted Property from County

This application is to be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Please complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

A. Purchaser Information

1. Name of Organization: California Department of Parks and Recreation
2. Corporate Structure – check the appropriate box below and provide corresponding information:
 - ☐ Nonprofit – provide Articles of Incorporation
 - ☒ Public Agency – provide mission statement (If redevelopment agency, also provide agency survey map)

B. Purchasing Information

Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel:

Category A: Parcel is currently scheduled for a Chapter 7 tax sale

- ☐ Purchase by tax agency/revenue district to preserve its lien
- ☐ Purchase by tax agency/revenue district to use parcel(s) for public purpose
- ☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

Category B: Parcel is **not** currently scheduled for a Chapter 7 tax sale

- ☐ Purchase by taxing agency for public purpose
- ☒ Purchase by State, county, revenue district or redevelopment agency for public purpose
- ☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

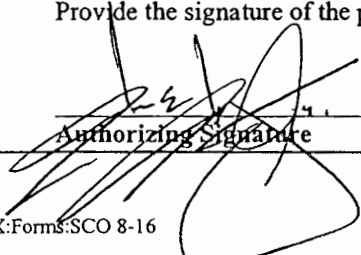
C. Property Detail

Provide the following information. If more space is needed for any of the criteria, consolidate the information into a separate document (e.g. Exhibit A) and attach accordingly:

1. County where the parcel(s) is located: Los Angeles
2. List each parcel by Assessor's Parcel Number: 3363-044-042
3. State the purpose and intended use for *each* parcel: Open space and resource preservation

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer



Authorizing Signature

Title Chief, Office of
Acquisition & Real
Property Services

3/24/06

Date



DEPARTMENT OF PARKS AND RECREATION
Office of Acquisition and Real Property Services
One Capitol Mall, Suite 500
Sacramento, California 95814
(916) 327-7302

Ruth Coleman, Director

DISTRICT #5

AGREEMENT # 2520

DEC 15 2005

RECEIVED JAN 11 2006

Ms. Donna Doss, Assistant Treasurer and Tax Collector
County of Los Angeles Treasurer and Tax Collector
Kenneth Hahn Hall of Administration
225 North Hill Street, Room 130
Post Office Box 512102
Los Angeles, California 90051-0102

Dear Ms. Doss:

Antelope Valley Indian Museum State Historic Park
Los Angeles County Tax Sale 2006A
Request to Acquire Tax Defaulted Property
APN 3363-004-042 through Chapter 8 Agreement

The California Department of Parks and Recreation has reviewed your 2006A Tax Sale booklet provided us by your letter of November 28, 2005. We have identified one parcel, APN 3363-004-042, contiguous with our Antelope Valley Indian Museum State Historic Park, which would serve a significant public purpose. We, therefore, request that this parcel be deleted from the scheduled February 13 and 14, 2006 public sale in favor of a Chapter 8 sale to the State of California.

The following is submitted as required to meet your stated Chapter 8 prequalification requirements:

1. The Mission Statement for the Department of Parks and Recreation is as follows:

To provide for the health, inspiration and education of the people of California by helping to preserve the state's extraordinary biological diversity, protecting its most valued natural and cultural resources, and creating opportunities for high-quality outdoor recreation.
2. The APN is 3363-004-042 located in Section 32, Township 7 North, Range 9 West.
3. The purpose for acquiring this parcel as an addition to the Antelope Valley Indian Museum State Historic Park is to help preserve the Park's Piute Butte view shed and to expand protection of the archeological resources therein. The intended use would be primarily open space and resource preservation. There would be no development on the parcel except interpretive trail access.

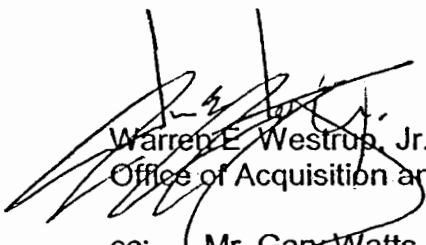
Mr. Donna Doss

Page Two

DEC 15 2005

Please contact our Project Manager, Mr. Skip Mills, at (916) 445-8931 or smill@parks.ca.gov, if you need additional information to accommodate this request.

Sincerely,



Warren E. Westrup, Jr., Chief
Office of Acquisition and Real Property Services

cc: Mr. Gary Watts, District Superintendent
Inland Empire District



DEPARTMENT OF PARKS AND RECREATION
Office of Acquisition and Real Property Services
One Capitol Mall, Suite 500
Sacramento, California 95814
(916) 327-7302

Ruth Coleman, Director

March 24, 2006

Ms. Martha Duran, Assistant Operations Chief
Secured Property Tax Division
County of Los Angeles Treasurer and Tax Collector
Kenneth Hahn Hall of Administration
225 North Hill Street, Room 130
Post Office Box 512102
Los Angeles, California 90051-0102

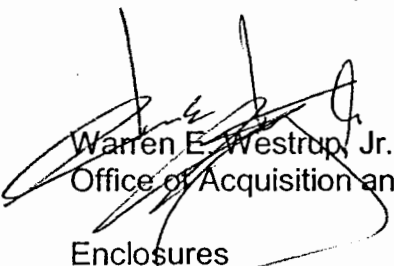
Dear Ms. Duran:

Antelope Valley Indian Museum State Historic Park
Transmittal of Documents to Acquire Tax Defaulted
Property APN 3363-004-042 through Chapter 8
Agreement No. 2520

Enclosed are the required documents for our Chapter 8 acquisition of the subject tax defaulted property as outlined in your letter of January 19, 2006. Please note that the Objection Letter of Statement, Statement of Public Purpose, and Agency Mission Statement as noted on the required Objection Application Checklist are evidenced by copy of our original December 13, 2005 letter to Ms. Donna Doss. Also, as discussed by Mr. Skip Mills of my staff with your office on March 22, my original signed letter to Ms. Doss constitutes the Resolution noted on the checklist.

Please contact our Project Manager, Mr. Skip Mills at (916) 445-9088 or smill@parks.ca.gov if you need additional information.

Sincerely,


Warren E. Westrup, Jr., Chief
Office of Acquisition and Real Property Services
Enclosures

cc: Gary Watts, District Superintendent
Inland Empire District

received
4-3-06
S. Rodine

[View Enlarged Map](#)

[View Printing Instructions](#)

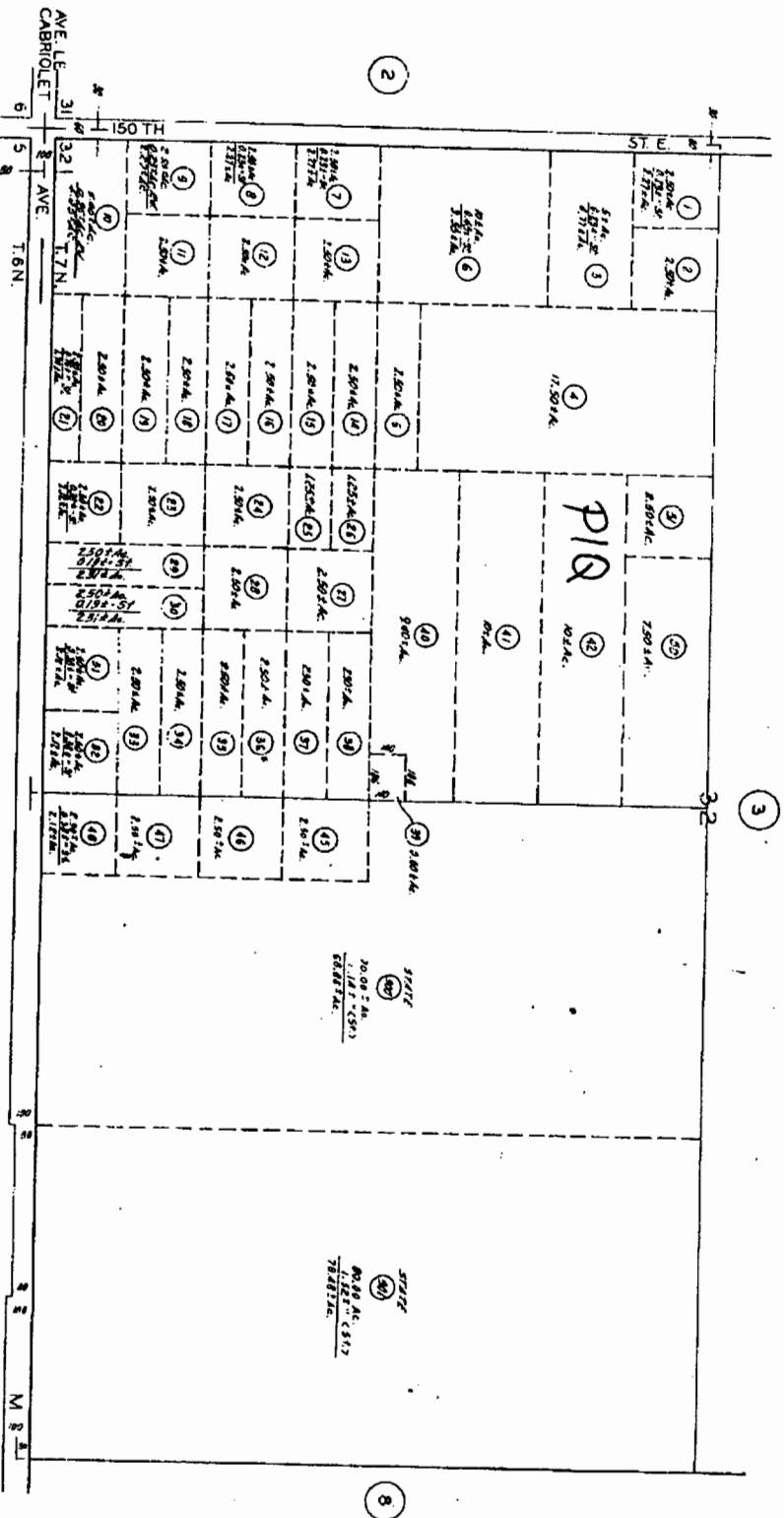
County of Los Angeles: Rick Auerbach, Assessor

3363 4

SCALE 1" = 400'

1987

7541211
80029606



CODE
9820

FOR PREC. ASSMT SEE
3161 - 14 & 15

T. 7 N., R. 9 W.

BK.
3169

ASSESSOR'S MAP
COUNTY OF LOS ANGELES, CALIF.

**AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this _____ day of _____, 20____, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CALIFORNIA DEPARTMENT OF PARKS AND RECREATION** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. *That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.*
4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

RAYMOND G. FORTNER JR.
County Counsel

By 
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form
Revised 6/24/03

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

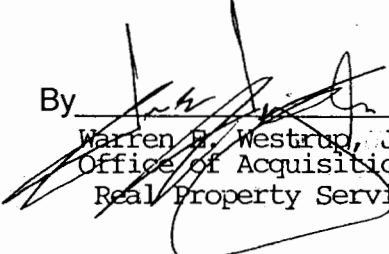
ATTEST:
**CALIFORNIA DEPARTMENT
OF PARKS AND RECREATION**

(seal)



ATTEST:

By


Warren B. Westrup, Jr., Chief
Office of Acquisition and
Real Property Services

Board of Supervisors
Los Angeles County

By

Clerk of the Board of Supervisors

By

Mayor of the Board of Supervisors

By

Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the city of N/A hereby agrees to the selling price as provided in this agreement.

ATTEST:

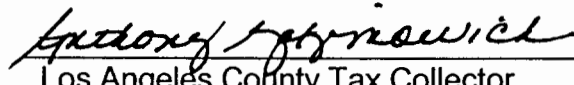
City of N/A

By

Mayor

(seal)

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

(for) 
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ____ day of _____, 20__.

By: _____, STATE CONTROLLER

SUPERVISORIAL DISTRICT 5
AGREEMENT NUMBER 2520

EXHIBIT "A"

<u>LOCATION</u>	<u>FIRST YEAR DELINQUENCY</u>	<u>DEFAULT NUMBER</u>	<u>PURCHASE PRICE</u>	<u>PURPOSE OF AQUISITION</u>
COUNTY OF LOS ANGELES	1999	3363-004-042	\$7,021.00*	OPEN SPACE AND RESOURCE PRESERVATION

**LEGAL
DESCRIPTION**

S 1/2 OF N 1/2 OF NE 1/4 OF SW 1/4 OF
SEC 32 T 7N R 9W

* The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly

**AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this _____ day of _____, 20____, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CALIFORNIA DEPARTMENT OF PARKS AND RECREATION** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. *That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.*
4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:
RAYMOND G. FORTNER JR.
County Counsel

By 
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID: Chptr 8 Pubagency form
Revised 6/24/03

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST:

**CALIFORNIA DEPARTMENT
OF PARKS AND RECREATION**

(seal)



ATTEST:

By Warren E. Westrup, Jr., Chief
Office of Acquisition and
Real Property Services

Board of Supervisors
Los Angeles County

By _____
Clerk of the Board of Supervisors

By _____
Mayor of the Board of Supervisors

By _____
Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the city of **N/A** hereby agrees to the selling price as provided in this agreement.

ATTEST:

City of **N/A**

By _____
Mayor

(seal)

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

(for) Anthony J. Parnawick
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ____ day of _____, 20__.

By: _____, STATE CONTROLLER

SUPERVISORIAL DISTRICT 5
AGREEMENT NUMBER 2520

EXHIBIT "A"

<u>LOCATION</u>	<u>FIRST YEAR DELINQUENCY</u>	<u>DEFAULT NUMBER</u>	<u>PURCHASE PRICE</u>	<u>PURPOSE OF AQUISITION</u>
COUNTY OF LOS ANGELES	1999	3363-004-042	\$7,021.00*	OPEN SPACE AND RESOURCE PRESERVATION

**LEGAL
DESCRIPTION**

S 1/2 OF N 1/2 OF NE 1/4 OF SW 1/4 OF
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* The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly